

Summary of the 2000 Nebraska Tax Expenditure Report

SECTION A-Sales and Use Tax, Nebraska and Local Option Tax Expenditures

Page		Actual or Estimated Tax Expenditure Cost NA = Not Available
	Exemptions	
A-2	Income from local telephone companies' gross receipts for the provision of communication services	\$8,102,000
A-2	Water for irrigation, manufacturing, and care of animal life	614,000
A-2	Receipts from telephone directory advertising	3,525,000
A-2	Charges for computer software training	2,000,000
A-2	Income from video and film rentals when tax is charged on admission	1,096,000
A-2	Cash discounts on sales and coupons	1,469,000
A-2	Motor vehicle rebates	658,000
A-2	Separately stated finance or interest charges for credit under a deferred payment plan	215,000
A-2	Value of trade-ins taken with a sale of property	2,210,000
A-3	Trade-in value of a motor vehicle	32,500,000
A-3	Charges for labor/services in annexing property to real estate	NA
A-3	Installation charges stated separately from the purchase price	NA
A-3	Occasional sales:	
	An inter-company sale	NA
	Garage sales	880,000
	Business or farm machinery and equipment	NA
	Property by a religious organization	NA
	Property of a trade or business to a single buyer	NA
A-3	Fees charged by schools at functions	750,000
A-3	Fees charged by ballot candidates/political party committees	Minimal
A-4	Property which will become a part of property which is manufactured for resale	545,300,000
A-4	Refractory materials used to manufacture steel or cement	653,000
A-4	Animal life whose products constitute food for human consumption	308,750,000
A-4	Seeds and plants sold, the products being for human consumption	8,300,000
A-4	Chemicals applied to land or crop, the products of which are used as food for human consumption	23,500,000
A-4	Oxygen for use in aquaculture	NA
A-4	Nonreturnable containers, containers which hold contents not subject to sales tax, and returnable containers when sold with the contents or when sold for refilling	17,085,000
A-4	Property which has been taxed in another state	NA
A-4	Materials and parts used in common or contract carriers; the purchase of such vehicles, watercraft, or aircraft; the purchase of accessories; and the purchase of equipment required by a regulatory agency	17,300,000

Page	Exemptions	Actual or Estimated Tax Expenditure Cost NA = Not Available
A-5	Railroad rolling stock including rental or lease	\$7,365,000
A-5	Sale of property annexed to real estate	NA
A-5	Rentals of railroad rolling stock pursuant to the Interstate Commerce Act	820,000
A-5	Room rentals for less than 30 days by hospitals, nursing homes, and other facilities licensed by the state and rooms in college dormitories	40,000,000
A-5	Lodging rented for 30 days or longer	49,500,000
A-5	Sales of property intended for resale or for rental	1,200,000,000
A-5	Property retained solely for transporting out-of-state or to be incorporated into other property which will be transported out-of-state	550,000
A-5	Any person who purchases property in another state with the intent of using such property at that location	NA
A-5	Purchases by the U.S. government	(State taxation prohibited)
A-5	Fuel for use in an aircraft	4,350,000
A-5	Minerals, oil, and gas severed from the ground	3,935,000
A-6	Motor vehicle fuels and special fuels	70,000,000
A-6	Newspapers	3,500,000
A-6	Leased property sold to a lessee	NA
A-6	Prescription medicines, medical equipment, and supplies	16,710,000
A-6	Meals and food served by schools	2,710,000
A-6	Meals and food products sold by a church	480,000
A-6	Meals and food served to patients and inmates of hospitals and other institutions	7,765,000 or 4,285,000
A-6	Wire orders received by Nebraska florists	435,000
A-7	Property shipped outside the state pursuant to a sale or contract	2,515,000
A-7	Charges for fabrication of property owned by a customer which is fabricated in this state and then shipped to a point outside this state	NA
A-7	Purchases made by religious organizations, schools, colleges, universities, hospitals, nursing facilities, etc.	31,300,000
A-7	A contractor appointed as the purchasing agent of the above entities	7,340,000
A-7	Refund of sales and use tax to organizations not using purchasing agents for construction or repair projects	NA
A-8	Sales and purchases of energy sources and fuels when more than fifty percent of the amount purchases if for irrigation or farming	37,500,000
A-8	Sales and purchases of such energy sources or fuels	40,750,000
A-8	Coin-operated machines used by laundering and cleaning	350,000
A-8	Purchases by state or local governments	140,000,000
A-8	The appointment of purchasing agents as related to above	(includes above)
A-8	Purchases made by the State Board of Agriculture	42,000
A-8	Purchases made by NIFA, the R & D Authority, the SBD Authority, and licensees of the State Racing Commission	Minimal
A-8	Motor vehicles purchased by the V.A. or the Dept. of H.H.S. for a disabled person	32,000

**Actual or Estimated
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NA = Not Available**

Page

Exemptions

A-9	Monthly subscription magazines or journals	\$1,890,000
A-9	Semen used in ranching, farming, or commercial use	355,000
A-9	Food excluding meals prepared for immediate consumption	123,500,000
A-9	Meals furnished at fraternities, sororities, co-ops, or summer camps	332,000
A-9	Property sold by parent-booster clubs, associations, parent-teacher-student associations, and stores approved by an elementary or secondary school	85,000
A-9	An aircraft delivered here to a nonresident when the aircraft is not to be registered or based in this state	NA
A-9	Agricultural machinery for use in commercial agriculture	15,600,000
A-9	Lottery tickets sold pursuant to the State Lottery Act	3,620,000
A-9	Sales of syndicated programming for rebroadcast by radio or television station	NA
A-9	Sales of molds, dies, and patterns	NA

Credits and Refunds

A-10	Refund for tax paid on materials annexed outside the U.S.	NA
A-10	Credit or refund is given when a written contract exists for a construction project and the rate is increased during the term	NA
A-10	Credit is given to the retailer for sales charged off as worthless for income tax purposes and a credit is given for the portion of the purchase price remaining unpaid at the time of repossession	NA
A-10	A refund is given for sales tax paid on repairs or parts for agricultural machinery and equipment	NA
A-10	Refund for sales taxes paid on an air or water pollution control facility	21,200
A-10	Employment Expansion and Investment Incentive Act	(See section)
A-11	Employment and Investment Growth Act	(See section)

Deductions

A-11	Collection fee taken by retailers	13,500,000
A-11	The state deducts from the local sales tax proceeds the amount of refunds and a three percent administrative fee	6,100,000
A-12	Sales and Use Tax Selected Services	464,405,085

SECTION B-Property Tax

Exemptions

B-3	Property of the Conservation Corporation	NA
B-3	Municipal airports and landing fields	NA
B-3	City airport authorities	NA
B-3	County airport authorities	NA
B-3	Joint airport authorities	NA

**Actual or Estimated
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NA = Not Available**

Page	Exemptions	
B-3	Cemetery associations	NA
B-3	Burial lots sold by a cemetery association	NA
B-3	Metropolitan cities	NA
B-3	Municipal parking authorities	NA
B-3	Metropolitan transit authorities	NA
B-3	Primary class cities	NA
B-3	Redevelopment authorities	NA
B-4	Corporations organized for holding property in trust	NA
B-4	Industrial development public corporations	NA
B-4	Hospital authorities	NA
B-4	Property held by the Nebraska Game and Parks Commission	NA
B-4	Ditches or other works used for irrigation purposes	NA
B-4	Public museums	NA
B-4	The Nebraska Investment Finance Authority	NA
B-4	The Small Business Development Authority	NA
B-4	The state and its governmental subdivisions	NA
B-4	Agricultural and horticultural societies	NA
B-4	Educational, religious, charitable, or cemetery organizations	NA
B-4	Household goods and personal effects	NA
B-4	Value of land due to trees planted along the highway	NA
B-4	Property not depreciable	NA
B-5	Vehicles paying a registration fee in-lieu-of ad valorem taxes	NA
B-5	Business and agricultural inventory	NA
B-5	Qualifying personal property exempt from property tax under the “Employment and Investment Growth Act” (LB775)	(See separate section)
B-5	Mobile home and vehicle owned by a disabled or blind veteran	NA
B-5	Space provided for supportive medical services	NA
B-5	Married claimants 65 years of age or over with household income of less than \$28,501	NA
B-6	Single claimant 65 years of age or over with household income of less than \$24,201	NA
B-6	Married veteran totally disabled by non-service connected accident or illness with household income of less than \$30,201	NA
B-6	Single veteran totally disabled by a non-service connected accident or illness with household income of less than \$26,601	NA
B-7	Married disabled individual with household income of less than \$30,701	NA
B-7	Single disabled individual with household income of less than \$26,601	NA
B-7	Married veteran drawing compensation from DVA for 100 percent service- connected disability with household income of less than \$30,701	NA
B-8	Single veteran drawing compensation from DVA for 100 percent service- connected disability with household income of less than \$26,601	NA

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Page Preferential Tax Rates and Valuation

B-9	When Game and Parks Commission acquires private lands, they shall make payments in-lieu-of taxes as were made for the year prior to such acquisition to the county treasurer of the county in which the land is located	\$228,340
B-9	Land valued for agricultural use	NA
B-9	Public corporations and political subdivisions paying in-lieu-of-taxes	1,011,514
B-10	1999 Homestead Exemption Reimbursement	32,166,119

**SECTION C-Individual, Fiduciary,
Corporation Income Tax, and Financial
Institution Taxes**

Exemptions

C-3	Nebraska's income tax system Federal tax credits not recognized unless specifically approved. Any federal taxable income that is exempt from state taxation pursuant to federal law is not taxed by Nebraska.	NA
C-3	A taxpayer with less than \$5,000 in adjustments increasing federal AGI shall not have a state tax liability greater than their federal income tax liability	854,648
C-3	Interest or dividends on obligations of the United States and dividends from a regulated investment company	13,301,692
C-4	Net operating loss derived from Nebraska sources	6,654,241
C-4	State income tax refunds included in federal AGI	2,283,984
C-4	Dividends received from corporations not subject to the Internal Revenue Code	NA
C-4	Corporate taxpayers subtract a portion of the income subject to tax by a foreign country	2,997,000
C-4	Income shall exclude any amount repaid by the taxpayer for which a reduction in federal tax is allowed under section 1341(a)(5)	NA
C-4	Self-employed individuals health insurance deduction	2,083,051
C-4	Individual standard deduction	117,596,804
C-5	The greater of either the standard deduction or all federal itemized deductions except for state or local income taxes paid	159,853,290
C-5	Carryforward or carryback of net operating loss	13,748,550
C-5	Certain awards to individuals and businesses under (LB254 (Relocation Assistance Act)	NA

Exclusion

C-5	Gain from the sale or exchange of capital stock of a corporation acquired by the individual	39,777,036
C-5	Exclude the portion of the income received from a small business corporation that is not derived from or connected with Nebraska sources	32,348,969

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Page	Credits	
C-5	Credit for the elderly and disabled	\$49,000
C-5	Credit for child/dependent care	7,965,580
C-6	Credit for contributions to certified community betterment programs	99,350
C-6	Credit for income tax imposed on them by another state	21,533,461
C-6	Non-refundable credit	117,599,190
C-6	Dual resident taxpayers allowed to reduce the tax on portion of income subject to tax in both jurisdictions	Minimal
C-6	Credit for the amount of in-leu-of intangible tax paid	15,568,000
C-6	Gasoline for agriculture, quarrying, industrial, or other non-highway use credit	
	Net credit allowed	6,414,923
	Agricultural Alcohol Fuel Tax Fund	392,903
	Administrative fee	0.00
	Total credit	6,022,020
C-7	Employment Expansion and Investment Incentive Act	(See section)
C-7	Employment and Investment Growth Act	(See section)
C-7	LB829 (Quality Jobs Act)	(See section)
C-7	Each producer of Nebraska-produced ethyl tertiary butyl ether shall receive a non-refundable credit	NA
Preferential Tax Rates		
C-8	The corporation income tax rate on the first \$50,000 of taxable income is 150.8 percent of the primary rate	6,186,430
C-8	Insurance companies	
C-8	The individual and fiduciary income tax rates are calculated as a percent of the primary rate	NA

Financial Institution Taxes

Exemption

C-8	Federal credit unions and mutual fund companies	340,675
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Credit

C-8	Credit for contributions to community betterment programs	36,770
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**SECTION D-Railroads, Public Service Entities, Carlines, and
Air Carrier Flight Equipment Property Tax**

Exemptions

D-3	Governmental Subdivision and Not-For-Profit Organizations	NA
D-3	Railroad Personal Property	0
D-3	Public Service Company Personal Property	23,463
D-3	Air Carriers Flight Equipment	176,589

**Actual or Estimated
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Page	Deductions	
D-3	Collection fee (Carlines)	\$129,722
D-3	Collection fee (Air Carriers)	28,813

**SECTION E-Alcoholic Beverages
Tax and Fees**

Exemptions

E-2	The possession of alcoholic liquors for personal use	NA
E-2	The making of alcoholic beverages if used solely for the use of the maker	NA
E-2	The use by a physician or dentist in the practice of their profession	Minimal
E-2	The use by a hospital or other institution caring for the sick and diseased persons for treatment of patients	NA
E-2	The use by a drugstore in the compounding of prescriptions of licensed physicians	NA
E-2	The dispensation of wine by any church for the purpose of religious ceremony	NA
E-2	Liquors shipped out-of-state for consumption outside Nebraska	NA
E-2	Dry or fortified wines used for sacramental purposes	NA
E-2	Beer sold to a manufacturer for use in the manufacture of patent and proprietary medicines; flavoring extracts; scientific, industrial, and chemical products; for scientific, chemical, experimental or mechanical purposes	275
E-3	The tax is not imposed where prohibited under the United States Constitution and federal law	NA
E-3	No tax is imposed upon the United States Armed Forces engaged in resale activity	NA

Deduction

E-3	The manufacturer or distributor is allowed a discount of one percent of the tax for timely payment of the tax	172,063
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Credits

E-3	A credit is allowed for tax paid for: (1) beer shipped out of Nebraska, and (2) beer returned to the manufacturer	9,089
E-3	A credit is allowed for the amount of tax paid by any instrumentality of the United States Armed Forces engaged in resale activities	39,079

Preferential Tax Rates

E-3	Different rates of tax:	
	Beer - \$0.23 per gallon	\$0.01 increase would generate \$425,790 additional revenue
E-3	Light Wines - \$0.75 per gallon (14 percent or under of alcohol content)	\$0.05 increase would generate \$84,587 additional revenue

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Page	Preferential Tax Rates	
E-4	Fortified Wines - \$1.35 per gallon (more than 14 percent of alcohol content)	\$0.05 increase would generate \$3,524 additional revenue
E-4	Alcohol and Spirits - \$3.00 per gallon	\$0.05 increase would generate \$97,952 additional revenue
E-4	Wine from farm wineries - \$0.05 per gallon	\$0.05 increase would generate \$311 additional revenue

**SECTION F-Bingo, Lottery, Raffle
and Lottery by Pickle Card Tax**

Exemptions

F-4	Bingo taxes do not apply to any bingo game played for which no charge is made and/or when any prize awarded does not exceed twenty-five dollars in value	Minimal
F-4	The state bingo tax does not apply on sales of supplies by a licensed distributor to a licensed organization or on the sale of such supplies by some other retail business to the general public	Minimal
F-4	Any lottery conducted by a nonprofit organization with gross proceeds not exceeding \$1,000 or any raffle conducted by a nonprofit organization with gross proceeds not exceeding \$5,000	NA
F4	Federal law prohibits state regulation and taxation on bingo activities conducted by Indian Tribes on Indian land within Nebraska	NA

SECTION G-Cigarette Tax

Exemptions

G-2	The portion of the wholesale dealer's stock which is not intended to be sold or given away	NA
G-2	Federal law prohibits state taxation of cigarettes sold to the U.S. government or one of its agencies	\$1,506,200

Deduction

G-2	Discount of three and four-tenths percent of face value of the tax is given as a commission for affixing and canceling of such stamps	1,219,300
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Credits

G-2	Unused or spoiled stamps are redeemed by the State Tax Commissioner	588,200
G-2	Federal statutes and treaties prohibit state taxation of cigarettes sold to Native American Indians	141,400

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SECTION H-Corporation Occupation Tax

Exemptions

H-3	The listed activities of a foreign corporation are not considered to be transacting business in Nebraska and therefore exempt the corporation from imposition of the corporate occupation fee	NA
H-4	All entities paying fees and making reports to the Auditor of Public Accounts or the Director of Banking and Finance, and all other corporations paying an annual occupation tax to the state are exempt	NA

SECTION I-Documentary Stamp Tax

Exemptions

I-2	Deeds recorded prior to November 18, 1965	NA
I-2	Deeds to property transferred by or to the government	NA
I-2	Deeds which secure or release a debt or other obligation	NA
I-2	Deeds which supplement a deed previously recorded but which do not extend or limit existing title or interest	NA
I-2	Deeds between family members without actual consideration	NA
I-2	Tax deeds	NA
I-2	Deeds of partition	NA
I-2	Deeds made pursuant to mergers, consolidations, sales, or transfers of the assets of corporations	NA
I-3	Deeds made by a subsidiary corporation to its parent corporation for no consideration other than the cancellation or surrender of the subsidiary's stock	NA
I-3	Cemetery deeds	NA
I-3	Mineral deeds	NA
I-3	Deeds executed pursuant to court decrees	NA
I-3	Land contracts	NA
I-3	Deeds which release a contingent interest	NA
I-3	Deeds of distribution conveying to devisees or heirs property passing by testate or intestate succession	NA
I-3	Deeds transferring property in a Native American Indian reservation	NA
I-3	Deeds transferring property into a trust	NA
I-3	Deeds transferring property from a trustee to a beneficiary of a trust	NA
I-3	Deeds which convey property to any partner in the partnership	NA
I-4	Leases	NA
I-4	Easements	NA
I-4	Total for all exemptions	\$2,665,000

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SECTION J-Transfer Taxes

Deduction

J-2	A deduction is allowed for the total amount of all estate, inheritance, legacy, or succession taxes paid. A deduction is allowed for the lesser of taxes paid to any state, D.C., possession of the U.S., or another formula.	\$23,800,000
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Credit and Refund

J-2	A refund is allowed for any overpayment of estate tax	181,215
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SECTION K-Inheritance Tax

Exemptions

K-2	The homestead allowance is exempt	42,000
K-2	Exempt property is not subject to the tax	128,900
K-2	The family maintenance allowance is exempt	23,200
K-2	The first \$10,000 of the clear market value of property transferred to an immediate relative of the decedent is exempt	1,270,000
K-2	Interests passing to the surviving spouse are not subject to tax	2,380,000
K-2	The first \$2,000 of the clear market value of property transferred to remote relatives of the decedent is exempt	747,000
K-3	The first \$500 of the clear market value of the beneficial interest in the estate received by someone other than an immediate or remote relative is exempt	214,200
K-3	Payments received by an estate under an employee benefit plan are exempt	NA
K-3	Property transferred to either (1) the United States or (2) Nebraska or any of its governmental subdivisions is exempt	NA
K-3	All bequests to organizations organized for religious, charitable, public, scientific, or educational purposes is exempt	9,120,000

Deductions

K-3	The following deductions from the value of the property subject to the tax are allowed:	
	1. The cost of the funeral	1,075,000
	2. All expenses of administration:	
	Attorney fees	1,103,000
	Personal Representative's fees	413,000
	Court costs and recording fees	36,200
	Publication costs	10,200
	Bond	12,500
	Other administration expenses	523,000
	Expenses concerning property not subject to probate	49,800

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Page	Deductions	
K-4	3. All expenses of the last illness	\$268,800
	4. All other debts upon which the decedent was liable	708,750
	5. Any federal estate tax paid	4,834,000

Credit

K-4	In the instance where a decedent has received property received property from another person who died within five years prior to the death of the decedent upon which Nebraska inheritance tax was paid because of the death of the prior decedent, such tax so paid is allowed as a credit against the amount of inheritance tax assessed against the recipients of property from the estate of the decedent.	70,700
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Preferential Tax Rates

K-4	Property transferred to immediate relatives, remote relatives, and others:	NA
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		Tax Rate
Immediate	Relatives \$10,000.01 & over	1%
Remote	Relatives \$ 2,000.01-60,000.00	6%
	\$60,000.01 & over	9%
Other	Transfers \$500.01-5,000.00	6%
	\$5,000.01-10,000.00	9%
	\$10,000.01-20,000.00	12%
	\$20,000.01-50,000.00	15%
	\$50,000.01 & over	18%

SECTION L-Insurance Premium Tax

Exemptions

L-3	Premiums on all annuity	Domestic:	1,172,662
		Foreign:	5,846,182
L-3	Premiums for pension plan contracts which are described in section 818(a) of the Internal Revenue Code of 1954, as amended	Domestic:	0
		Foreign:	645,401
L-3	Fraternal beneficiary associations		
	On gross premium written:	Domestic	21,112
		Foreign:	1,054,719
	If dividend deduction were allowed:	Domestic:	15,008
		Foreign:	1,013,624

Deductions

L-3	Contributions to the Nebraska Property and Liability Insurance Guaranty Association and Life and Health Insurance Guaranty Association	Domestic:	650,833
		Foreign:	3,021,509

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Deductions			
L-3	Companies whose scheme of operation contemplates the return of a portion of premiums to policyholders	Domestic:	\$54,935
		Foreign:	494,621
L-3	Credit for contributions to Community Development Assistance Act	Domestic:	200
		Foreign:	20,000
L-3	Contributions to the Comprehensive Health Insurance Pool	Domestic:	11,245,524
		Foreign:	7,955,762

SECTION M-Local Occupation and License Tax

Exemption			
M-2	All lectures, entertainments, and concerts		NA

SECTION N-Lodging Tax, Nebraska and County

Exemptions		State	Counties
N-2	Some entities which are exempt from the sales/use tax and state/local government exemptions	222,260	585,510
N-2	Federal government	NA	NA
Deduction			
N-2	Administrative fee	0	193,490

**SECTION O-Motor Vehicle Fuels, Aircraft Fuels,
Diesel Fuel and Compressed Fuels Tax**

Exemptions			
O-4	Motor vehicle fuels and diesel-compressed fuels used by a metropolitan transit authority		319,500
O-4	Foreign or interstate commerce (motor vehicle fuels tax)		NA
O-4	Sold one-time only to another licensed diesel fuels distributor for resale purposes		24,180,000
O-4	Diesel fuel dyed at the terminal rack and sold for non-highway use		NA
O-4	Diesel fuel purchases-U.S. government or agencies		310,000
O-4	Undyed diesel fuels used in the operation of temperature control units or power take-off units under certain conditions		NA
Deductions			
O-4	Motor vehicle fuel importing dealer commission		5,400,000
O-5	Aircraft fuels importing dealer commission		60,090
O-5	Diesel fuel dealer commission		426,650
O-5	Compressed fuel retailer collection fee		8,410

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Page

Credits and Refunds

O-5	Undyed diesel fuel used for various non-highway uses	\$6,415,000
O-5	Compressed fuels and motor vehicle fuels sold on a Nebraska Native American Indian reservation to a Native American Indian residing there	735,250
O-5	Refund of motor vehicle fuels tax on fuel:	
	Destroyed	Minimal
	Used by the U.S. Government or agencies	151,800
	Sold outside Nebraska	0
	Tax paid in error	10,500
O-5	Refund of aircraft fuel tax on fuel:	
	Destroyed	None
	Used by the U.S. government or agencies	385
	Sold outside Nebraska	0
	Tax paid in error	None
O-6	Refund of diesel fuels taxes on fuel:	
	Destroyed	Minimal
	Overpayment of taxes	Minimal
O-6	Sold in a state outside Nebraska	0
O-6	Tax paid on aviation fuels used in an FAA approved air school	Minimal
O-6	Ethanol producer credit	20,000,000
O-6	Each producer of Nebraska-produced ethyl tertiary butyl ether shall receive a non-refundable credit	NA (See income tax section)
O-7	A holder of a permit to buy non-highway use gasoline who purchases for certain purposes is entitled to a refundable credit	NA (See income tax section)

Preferential Tax Rates

O-7	Aviation gasoline (five cents per gallon) versus aviation jet fuel (three cents per gallon)	1,115,000
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**SECTION P-Motor Vehicle Registration/
Licensing Fees**

Exemptions

P2	Exempt by definition from motor vehicle registration fees	NA
P2	Nonresident owner	NA
P2	Licensed dealer in motor vehicles or dealer in trailers	NA
P3	Licensed manufacturer	(Included in above)
P3	Finance companies	NA
P3	Transporter	NA
P3	Nonresidents in temporary ag. employment (temporary operation)	NA

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Exemptions

P-3	No registration fee is required for city/village motor vehicles	\$610,974
P-3	Motor vehicle tax	
P-4	Exempts motor vehicle tax for nonresident military personnel	NA

Deductions

P-4	County treasurers' collection fee for nonresident registration fees	1,600
P-4	County treasurers' collection fee for snowmobile registration fees	252

Credits

P-4	Nonresident refund of license fee	NA
P-4	Registration fee credit for disabled and removed motor vehicle from a fleet of registered motor vehicles	NA
P-5	Motor vehicle tax credit when re-registering under prorate provisions	NA
P-5	Option to register several motor vehicles on the same date and credit for registration paid	NA
P-5	Sold or lost motor vehicle and refund of fees	NA
P-5	Disabled motor vehicles and refund of fees	NA

Preferential Tax Rates

P-6	Owners engaged in operating a fleet of apportionable vehicles	NA
P-6	Special commercial registration fee for local vehicles solely operating within a ten-mile radius of a city/village	355,998
P-6	Farm truck special registration fee	23,578,662
P-6	Special fees for special purpose commercial trucks hauling livestock	NA
P-6	Trucks used in soil and water conservation work (special registration fees)	89,806
P-7	30-day farm permits	Minimal
P-7	Special fees for trailers	NA
P-7	Special fees for recreational vehicles	NA
P-7	Well-boring apparatus special registration fee	294,344

SECTION Q-Oil and Gas Severance Tax

Exclusion

Q-2	Severing, repressuring, or recycling use	NA
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Exemption

Q-2	Interests of government units and Native American Indian tribes	None
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Preferential Tax Rate

Q-2	Special rate for stripper wells	234,500
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NA = Not Available**

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SECTION R-Parimutuel Wagering Tax

Exemption		
R-2	First \$10,000,000 wagered at every racetrack (except State Fairgrounds)	\$661,303 or 911,303 (See section)
Preferential Tax Rate		
R-2	Racing at the State Fairgrounds is excluded from tax	475,882 or 225,882 (See section)
Credits		
R-2	Two percent of first taxable \$70,000,000 except State Fairgrounds races	1,330,304

SECTION S-Fertilizer Fee

Exemptions		
S-2	All purchases subject to sales and use tax	1,859
S-2	Household and garden fertilizers in pre-packaged quantities of ten pounds or less	NA
S-2	Sales to out-of-state purchasers	95,212
S-2	Sales to the U.S. government	1,572
S-2	Gross tonnage of fertilizer will not include water or other filler added by the retailer	NA
S-2	Sales for resale	404,310
Deduction		
S-2	Collection fee	47,737

**SECTION T-Public Power and Irrigation
Districts' Gross Revenue Tax**

Deductions		
T-2	Public power districts deduction from gross revenue tax (1957 in lieu of taxes)	1,011,514
T-2	Public power districts deduction from gross revenue tax (city occupation tax)	326,872

**Actual or Estimated
Tax Expenditure Cost
NA = Not Available**

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SECTION U-Waste Reduction and Recycling Fees

Exemptions		
U-2	Exclusions from the definition of a qualified tire	\$709,800
U-2	Resale of qualified tire	452,600
U-2	Tires sold and delivered to another state	254,600
U-2	Tires sold to the federal government and agencies	2,600
U-2	Tires sold to Native American Indians	(Included in above)
Deduction		
U-2	Collection fee	86,350

**SECTION V-Nebraska Petroleum Release
Remedial Action Fee**

Exemptions		
V-2	Denatured agricultural ethyl alcohol not blended with motor vehicle fuels or blended with gasoline at a pipeline terminal in Nebraska	NA
V-2	Petroleum packaged in special individual containers	NA
Credits		
V-2	Any fee paid on petroleum which was taxed and then exported	266,400
V-2	Any fee paid on petroleum which was taxed and then sold to a federal agency	6,950
Deduction		
V-2	Collection fee	28,000

**SECTION W-Employment and Investment Growth Act
Employment Expansion and Investment Incentive Act
(Including the Enterprise Zone Act)
and The Quality Jobs Act**

Exemptions		
W-1,2	Basic provisions and tax base	(See separate publication for estimates of exemptions)